APPENDIX I.

[The figures up to the end of September 1953 include those relating to the Andhra areas. The figures from 1956-7 take into account the Reorganization of States from the 1st November 1956.]

REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE MADRAS STATE.

Major heads.	1938-9.	1950-1.	1951-2.	1952-3.	1953-4.	1954-5.	1955-6.	1956-7.	1957-8.		Budget Estimate, 1958-9.
									Budget Estimate.	Revised Estimate.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
A. REVENUE.											
Union Excise Duties ..	..	..	..	2,88·75	2,25·44	1,66·49	1,82·56	1,75·14	1,70·68	2,15·00	2,15·00
Taxes on income other than Corporation tax—											
Share of Income-tax.	22·60	8,29·15	9,15·43	9,42·44	7,50·82	5,67·38	5,59·54	5,23·85	5,10·95	6,04·00	6,04·00
Agricultural Income-tax.	..	..	..	..	..	..	1,41·94	1,12·51	90·00	1,00·00	1,07·00
Estate Duty	..	..	..	..	..	5·28	17·57	22·35	21·02	22·00	22·00
Taxes on Railway fares.	..	..	..	..	..	..	..	..	..	33·59	63·63
Land Revenue—											
Gross receipts including portion due to irrigation.	7,00·78	9,50·71	9,20·58	8,70·85	6,68·67	5,95·41	5,97·34	6,19·86	5,85·27	6,28·15	6,62·55
Excise	3,72·23	55·28	40·74	47·26	30·86	27·22	28·62	30·29	27·14	30·41	27·85
Stamps	1,73·37	4,88·49	4,54·27	4,51·88	3,69·23	2,62·47	3,59·56	3,62·76	3,41·00	3,52·81	3,52·81
Forest	45·63	1,88·56	2,08·02	1,58·17	1,22·14	1,31·89	1,77·08	1,75·17	1,16·14	1,30·16	92·35
Registration	32·70	1,07·97	1,09·59	1,01·03	90·60	60·46	69·66	78·85	61·26	68·76	68·76
Taxes on Vehicles ..	81 72	3,48·74	3,90·14	4,25·95	4,17 04	3,59·89	4,00·87	4,37·73	3,82·22	4,45 00	4,50·00
Other taxes and duties—											
General sales tax ..	..	15,86·87	15,59·10	13,23·18	11,99·26	8,68·98	9,82·07	11 16·77	10,80·16	10,68·07	8,80·00
Other items ..	3·19	3,08·61	3,62·50	3,78·67	1,22·08	2,49·35	2,66 40	2,75·61	2,59·52	4,32·20	6,26·15
Total ..	3·19	18,95·48	19,21·60	17,01·85	13,21·34	11,18·33	12,48·47	13,9[illegible]·38	15,39·68	15,00·27	15,06·15
Irrigation—											
Direct receipts * ..	6·31	14·29	10·11	15·52	10·64	6·59	7·22	9·14	7·88	8·84	38·06
Deduct—Working expenses.	— 38·39	— 1,14·94	— 1,20·39	— 1,65·85	— 1,38·01	— 44·32	— 45·46	— 57·72	— 52·36	— 57·28	60·23
Net receipts ..	— 32·08	— 1,00·65	— 1,10·28	— 1,50·03	— 1,27·37	— 37·73	— 38·24	— 48·58	— 44·48	— 48·44	— 22·17

Irrigation—											
Direct receipts * ..	1·99	4·54	3·30	3·31	2·78	2·23	2·42	2·08	2·15	1·93	1·93
Interest	19·73	77·07	52·22	19·24	49·43	45·75	52·76	59·68	61·81	3,73·22	4,98·55
Administration of Justice.	15·39	84·55	84·48	78·25	55·42	43·60	57·60	62·05	54·89	66·30	66·84
Jails and Convict Settlements.	5·98	20·98	26·67	31·97	25·00	27·32	22·02	26·20	25·47	24·91	25·69
Police	5·66	26·86	29·32	28·74	20·64	22·18	21·41	21·81	22·03	24·19	24·19
Ports and Pilotage ..	44·67	..	..	..	..	..	..	..	..	..	..
Education	8·35	31·90	54·23	38·71	46·09	57·81	73·40	93·71	1,56·13	1,53·22	1,72·95
Medical	10·25	27·07	26·34	24·67	26·71	22·13	27·35	31·14	46·09	39·09	64·74
Public Health ..	2·59	7·55	9·01	7·79	5·64	6·05	22·13	7·17	18·[illegible]0	16·07	22·06
Agriculture	3·12	1,18·24	1,16·60	1,35·28	1,27·90	88·14	80·37	1,04·21	1,51·14	1,34·98	1,73·88
Veterinary	1·02	5·93	7·86	8·83	7·65	8·69	7·93	1[illegible]·08	18·19	23·77	22·88
Co-operation	4·18	26·45	18·83	22·74	20·85	43·35	64·53	1,27·82	1,29·18	1,30·81	94·57
Industries	18·85	1,20·39	1,19·78	1,07·95	1,05·48	77·13	1,17·52	1,23·41	3,83·16	2,04·20	3,10·89
Miscellaneous departments.	7·62	42·61	41·33	48·76	40·42	35·12	42·50	99·48	75·67	1,05·46	1,22·84
Civil Works	25·12	1,06·47	1,07·24	1,43·38	1,26·31	1,11·38	1,14·67	1,28·73	80·39	69·55	86·32
Receipts from Electricity Schemes (Gross).	42·51	3,77·61	4,71·20	5,16·76	5,31·42	5,97·21	7,03·08	8,13·43	9,50·29	2,53·66	..
Deduct—Working expenses.	— 24·81	— 2,33·13	— 3,47·88	— 4,12·09	— 3,63·58	— 3,71·79	— 4,52·08	— 5,26·02	— 6,11·37	— 1,75·72	..
Net receipts ..	17·70	1,44·48	1,23·32	1,04·67	1,67·84	2,25·42	2,51·00	2,87·41	3,38·92	77·94	..
Receipts in aid of superannuation.	2·88	5·96	5·90	6·35	5·09	13·07	11·32	16·06	6·70	14·72	13·96
Stationery and Printing.	3·96	16·90	19·54	14·79	14·17	12·16	12·79	9·76	8·61	9·66	10·34
Miscellaneous—											
Gross Receipts from Bus Service (*a*).	..	..	..	..	..	..	..	..	..	..	..
Other items ..	14·58	1,65·52	1,04·42	92·14	1,96·82	1,23·02	87·10	74·90	2,83·47	2,26·40	2,00·74
Total ..	14·58	1,65·52	1,04·42	92·14	1,96·82	1,23·02	87·10	74·90	2,83·47	2,26·40	2,00·74
Receipts from Road and Water Transport Schemes—Gross Receipts (*b*).	..	1,16·68	1,18·87	1,24·95	1,44·64	1,42·54	1,53·35	1,81·21	1,88·65	1,99·44	2,00·00
Working expenses (*b*).	..	— 1,00·84	— 1,10·20	— 1,20·37	— 1,24·68	— 1,16·69	— 1,28·13	— 1,49·91	— 1,81·98	— 1,78·88	— 1,88·95
Net receipts ..	..	15·84	8·67	4·58	19·96	25·85	25·22	31·30	6·67	20·56	11·05

* Excludes land revenue.

(*a*) The receipts are shown under "Receipts from Road and Water Transport Schemes" from 1949–50.

(*b*) Prior to 1949–50, the receipts were included under the revenue head "Miscellaneous" and the Working Expenses were shown under the expenditure head "Miscellaneous".

Revenue and Expenditure on Revenue Account of the Madras State—*cont.*

Major heads.	1938–9.	1950–1.	1951–2.	1952–3.	1953–4.	1954–5.	1955–6.	1956–7.	1957–8. Budget Estimate.	1957–8. Revised Estimate.	Budget Estimate, 1958–9.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
A. REVENUE—*cont.*											
Grants-in-aid from the Central Government.	..	..	4·00	8·61	5·70	1·90	72·19	1,28·09	16·38	8·31	7·05
Miscellaneous adjustments between Union and State Governments.	·27	·20	·25	·38	·86	·21	·40	·34	·34	·34	·34
Extraordinary Receipts.	..	2·69	1,18·62	74·05	1,39·34	43·01	47·15	15·54	25·40	26·40	25·00
Transfer from Revenue Reserve Fund.	..	..	..	..	..	..	..	..	..	..	..
Receipts from Community Development Projects, National Extension Service and Local Development Works (c).	..	..	..	..	..	40·19	2,50·73	2,76·93	1,81·56	2,07·03	1,33·54
Civil Defence ..	..	·41	4·59	— 1·02	1·86	·08	..	..	..	..	..
Additional assistance from Government of India, intimated after finalisation of Budget proposals towards the enhancement of low-paid employees' emoluments.	..	..	..	..	..	..	..	..	..	..	30·00
Proceeds of additional taxation.	..	..	..	..	..	..	..	..	1,50·00	..	1,20·00
Grand total ..	16,13·45	58,16·34	59,38·50	58,42·32	50,80·73	43,32·88	52,09·48	56,23·21	57,98·63	60,41·07	63,90·28
B. EXPENDITURE ON REVENUE ACCOUNT.											
Taxes on Income other than Corporation tax.	..	..	..	..	..	..	1·93	2·79	2·61	2·60	2·69
Land Revenue ..	25·36	46·10	84·52	84·33	87·96	79·42	80·09	88·58	94·35	1,00·14	1,38·30
Excise duties ..	32·18	79·79	84·86	80·47	63·23	38·02	6·18	6·76	6·67	6·81	6·68
Stamps	4·72	25·25	24·10	25·13	22·52	12·84	15·33	18·03	16·37	18·91	18·41

Forest	40·17	74·81	80·35	90·34	75·70	63·75	64·25	57·75	57·81	59·68	56·39
Registration	29·13	52·19	53·57	54·01	47·78	38·25	38·76	37·45	38·93	38·42	37·48
Charges on account of Motor Vehicles Acts—											
Payment to local bodies.	72·77	90·34	90·89	92·89	90·49	68·15	66·06	63·74	60·47	62·54	62·44
Other departmental expenditure.	2·29	8·50	9·89	11·13		9·11	11·04	11·61	10·57	10·89	11·20
Other taxes and duties—											
Payment to local bodies.	..	1,01·94	1,12·48	1,06·22	1,22·64	63·39	77·51	91·10	92·00	97·00	95·00
Other departmental expenditure.	·64	45·45	48·83	52·91		45·41	46·27	47·92	45·13	46·34	46·08
Irrigation—Interest on works for which capital accounts are kept.	87·59	1,42·21	1,75·31	2,17·97	1,91·00	1,42·23	1,63·36	1,77·66	1,76·36	1,83·89	1,95·58
Irrigation—Other revenue expenditure financed from ordinary revenues.	30·09	1,43·25	1,45·83	1,68·29	1,19·20	95·07	1,18·38	2,72·00	95·85	1,31·09	84·68
Construction of irrigation, etc., works.	1·25	3·29	·61	·24	2·01	..	..	..	..	..	..
Interest on debt and other obligations.	58·54	1,23·66	1,45·66	2,04·39	2,21·71	1,77·29	2,61·30	3,70·85	4,50·76	4,23·35	4,95·09
Deduct—Interest transferred to Commercial Departments.	— 1,07·54	— 2,65·54	— 3,33·49	— 4,19·45	— 3,96·61	— 3,33·06	— 4,05·57	— 4,95·33	— 5,71·10	— 2,93·85	— 2,20·82
Net amount met out of ordinary revenues.	— 49·00	— 1,41·88	— 1,87·83	— 2,15·06	— 1,74·90	— 1,55·77	— 1,43·77	— 1,24·48	— 1,20·34	1,29·50	2,74·27
Appropriation for reduction or avoidance of debt.	5·13	75·68	1,02·30	1,06·01	1,29·93	49·55	49·56	63·84	67·69	71·51	71·51
General Administration.	2,76·70	6,54·90	7,41·34	7,24·47	6,25·98	6,12·53	4,47·39	4,53·07	4,56·07	4,63·93	4,34·60
Administration of Justice.	90·63	1,65·56	1,76·09	1,84·47	1,61·74	1,24·94	1,27·23	1,25·72	1,25·56	1,25·19	1,26·53
Jails and Convict Settlements.	23·22	1,20·37	1,33·85	1,42·68	1,34·12	93·49	84·83	91·14	84·15	92·21	92·23
Police	1,60·96	6,98·89	7,37·42	7,16·88	5,97·96	4,80·53	5,19·89	5,17·65	5,00·01	5,32·66	5,22·04
Ports and Pilotage ..	..	..	..	..	·01	..	..	..	..	..	..
Scientific Departments.	·96	1·64	2·45	2·31	2·14	2·54	2·59	2·75	3·36	3·46	2·91

(*) The receipts were shown under " Miscellaneous " and " Extraordinary Receipts " up to the end of 1953–4.

REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE MADRAS STATE—*cont.*

Major heads.	1938–9.	1950–1.	1951–2.	1952–3.	1953–4.	1954–5.	1955–6.	1956–7.	1957–8. Budget Estimate.	1957–8. Revised Estimate.	Budget Estimate, 1958–9.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*											
Education	2,61·98	10,42·65	11,01·10	11,96·02	10,53·07	9,19·13	10,93·30	10,26·98	11,42·43	11,46·88	12,04·22
Medical	98·14	3,14·87	3,53·12	3,80·34	3,48·91	3,03·85	3,24·03	3,57·55	4,02·81	3,78·75	4,14·85
Public Health ..	26·57	1,04·06	1,65·11	2,05·71	1,41·38	1,04·04	1,13·97	53·98	72·18	64·17	75·52
Agriculture	20·62	2,75·35	3,16·49	2,60·07	2,19·04	1,57·44	1,57·88	1,90·51	2,06·28	2,28·28	2,53·79
Veterinary	12·85	56·69	62·98	60·63	48·55	40·15	41·02	51·92	70·19	74·27	80·20
Co-operation ..	13·82	76·48	76·39	77·81	66·82	78·75	1,08·19	1,52·96	1,70·24	1,72·90	1,45·59
Industries	27·54	1,57·46	2,01·67	1,87·93	1,76·42	1,58·91	1,77·09	1,99·69	5,07·49	3,13·45	4,86·40
Capital outlay on Industrial Development.	..	·25	·39	·30	·66	·01	..	..	..	..	..
Aviation	..	·75	·43	·35	·43	·31	·26	·35	·41	..	..
Miscellaneous departments *	..	1,49·34	1,67·29	1,72·77	2,06·51	1,66·98	1,89·39	2,48·05	2,83·60	3,29·65	3,37·42
Civil Works	21·11	8,27·83	7,62·56	9,34·46	6,49·39	4,10·77	5,02·64	4,54·24	4,31·01	4,18·42	4,71·57
Interest on capital outlay on Electricity Schemes.	18·92	1,14·36	1,48·81	1,89·00	1,96·94	1,81·96	2,25·99	2,89·28	3,73·08	83·13	..
Other revenue expenditure connected with Electricity Schemes.	..	8·47	3·22	5·87	2·84	·21	— ·74	— 1·40	— 3·41	·17	..
Famine	16·04	8·00	13·86	51·56	92·72	11·48	96·10	29·88	34·09	34·75	52·50
Territorial and Political Pension.	..	..	..	..	..	..	..	·01	·03	·02	·02
Privy purses and allowances of Indian Rulers.	..	1·94	2·04	12·48	6·33	1·87	·97	·71	94	·73	·73

Superannuation allowances and Pensions.	97·12	1,85·24	1,96·75	2,09·25	1,78·65	1,37·23	1,40·97	1,33·61	1,12·31	1,18·88	1,20·68
Commutation of pensions.	..	9·59	17·18	17·47	10·91	10·59	5·08	7·27	5·15	7·24	7·45
Stationery and Printing.	27·07	87·10	1,05·10	1,02·14	1,13·74	1,01·12	85·77	1,13·22	80·99	87·26	82·11
Miscellaneous—											
Expenditure on Bus Service.	..	†	†	†	†	†	†	†	†	†	†
Other items	4·39	29·76	26·58	26·27	96·12	18·69	76·55	70·38	1,51·02	1,36·15	1,27·32
Extraordinary charges—											
Net outlay on State Trading Schemes transferred to the Revenue Account.	..	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Other items ..	..	1,06·29	99·99	70·13	36·02	17·47	6·44	2·71	1·37	2·32	1·73
Total ..	..	1,06·29	99·99	70·13	36·02	17·47	6·44	2·71	1·37	2·32	1·73
Community Development Projects, National Extension Service and Local Development Works.	..	..	..	34·38	..	40·11	3,33·53	2,99·68	2,76·36	2,62·05	2,34·42
Transfer to Revenue Reserve Fund.	..	..	..	..	..	..	..	..	..	..	..
Civil Defence ..	..	·45	·05	·08	20·89	·08	..	..	..	..	..
Grand total ..	16,09·72	59,45·21	64,34·96	68,40·71	59,63·83	47,24·52	54,55·81	56,86·66	61,32·19	60,36·24	63,75·54
Final Revenue Surplus (+) or Deficit (−).	+ 3·72	− 1,28·87	− 4,96·46	− 9,98·39	− 8,83·10	− 3,91·64	− 2,46·33	− 63·45	− 3,33·56	+ 4·83	+ 14·74

(a) Shown under Capital Account. The figures are—

..	4,49·11	1,38·13	2,54·38	11,66·50	− 3,68·74	− 5,25·05	76·00	1,31·11	2,31·11	67·78

* Includes expenditure on Harijan Uplift including concessions to Backward Classes as shown below:—

1,19·70	1,00·46	1,23·47	1,33·95	..	98·14	1,17·77	1.58·15	194·11	2,41·06	2,33·37

† Working Expenses of the Madras City Bus Service are taken in deduction of the receipts from 1949–50.